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*Manual of Accounting - New UK
GAAP addresses the
requirements of FRS 102 which
is the new UK GAAP and will be*

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adopted by all companies not wanting to move to IFRS and who are too large to implement the Financial Reporting Standard for Smaller Entities which in 2015 can be applied by companies with a turnover of .6,500,000 per year and a balance sheet of .3,260,000

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per year.

The New UK GAAP has now been in effect for two years. UK GAAP 2017 is fully updated to reflect the application of the new standard in practice. UK GAAP 2017 focusses on each area of the financial statement in turn

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and explains how they are treated by FRS 102. Topics covered include: The scope of UK GAAP; concepts and pervasive principles; presentation of financial statements; statement of cash flows; consolidated and separate financial statements;

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*Accounting policies, estimates
and errors Financial instruments;
inventories; investments in
associates; investment in joint
ventures; investment property;
property, plant and equipment
Intangible assets other than
goodwill; business combinations*

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*and goodwill Leases; provisions
and contingencies; revenue;
grants, borrowing costs Share
based payment; impairment of
assets; employees benefits;
income tax Foreign currency
translation; hyperinflation;
events after the end of the*

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reporting period; related party disclosures Service concession arrangements; agriculture; retirement benefit plans; heritage assets; public benefit entities; funding commitments; extractive industries; financial institutions; incoming resources

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*from non-exchange transactions
Providing students with the skills
to prepare and analyze company-
only and consolidated financial
statements, this book also looks
at the theory behind asset
valuation and income
determination, and encourages*

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students to develop an awareness of the limitations of conventional financial statements. teaching and learning aids, such as discussion questions, reference to source material, further reading suggestions and worked examples. It is designed for

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*undergraduate 2nd year financial
accounting courses, 2nd/3rd year
undergraduate business courses,
and 1st year MBA/DMS courses.*

*UK GAAP 2017 Generally
Accepted Accounting Practice
under UK and Irish GAAP John
Wiley & Sons*

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*Tolley's Finance Director's
Handbook*

*Economic and Business issues in
Retrospect and prospect*

UK GAAP 2019

*Tax Planning for Family and
Owner-Managed Companies
2013/14*

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Financial Accounting Principles and Policy

*Get up to date on the latest
UK GAAP, with practical
application guidance
Interpretation and
Application of UK GAAP is a
comprehensive, practical*

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guide to applying UK GAAP at all levels, for accounting periods commencing on or after January 1, 2015. This book examines all of the core principles for every business, from subsidiaries of major listed companies

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right down to the very small, owner-managed business. Each chapter includes a list of relevant disclosure requirements to facilitate understanding, and real-world examples bring theory to life to

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*provide guidance toward
everyday application.
Readers gain practical
insight into the preparation
of accounts under the EU-
adopted IFRS, FRSs 100, 101,
and 102, the FRSSE, and the
Companies Act 2006, with*

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expert guidance as to which requirements apply in which situations, and to which companies, and the type of disclosure each scenario requires. The book also includes detailed analysis of the planned changes to

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the Small Companies' Regime which are scheduled to take effect in 2016. With sweeping changes coming into effect from January 1st 2015, financial statement preparers must have a sound appreciation of how the new

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*UK GAAP works. This book provides a complete guide, with the latest regulations and straightforward advice on usage. Understand UK GAAP application at all levels
Learn how to handle all relevant key accounting*

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treatments Refer to complete disclosure requirement lists for each topic Get up to date on the latest area-specific practices With new accounting practices in many broad areas including investment property,

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*inventory valuations,
deferred tax, fixed assets,
and more, auditors and
accountants need an
awareness of how the new
financial reporting regime
will affect them.*

Interpretation and

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Application of UK GAAP is the most comprehensive reference, with the latest information and practical guidance.

Students studying accounting for MBA and postgraduate courses, and professional

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courses where accounting is introduced for the first time. Visit www.pearsoned.co.uk/weetman for a suite of resources to accompany this textbook, including: A companion website for students,

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containing multiple choice questions to enable you to test your knowledge A complete solutions guide for lecturers PowerPoint slides for each chapter for lecturers.

Unlocking Company Law is the
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*ideal resource for learning
and revising Company Law.
This 4th edition has been
extensively updated, and
this, along with its many
pedagogical features, makes
it the ideal companion for
students studying Company*

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Law. Each chapter in the book contains:

- aims and objectives;*
- activities such as self-test questions;*
- charts of key facts to consolidate your knowledge;*
- diagrams to aid memory and understanding;*
- prominently*

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displayed cases and judgments; • chapter summaries; • essay questions with answer plans. In addition, the book features a glossary of legal terminology, making the law more accessible.

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This book analyses and discusses current issues and trends in finance with a special focus on technological developments and innovations. The book presents an overview of the classical and traditional

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approaches of financial management in companies and discusses its key strategic role in corporate performance. Furthermore, the volume illustrates how the emerging technological innovations will shape the

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*theory and practice of
financial management,
focusing especially on the
decentralized financial
ecosystems that blockchain
and its related technologies
allow.*

A Comparative Analysis of

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*Company and Insolvency Law
Mechanisms in England,
Germany and Turkey
Generally Accepted
Accounting Practice under UK
and Irish GAAP
Global Approaches and New
Opportunities*

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*The Internal Auditing
Handbook*

*Corporate Governance and
Accountability*

New UK GAAP Supplement 2016

Financial reporting is
becoming more onerous

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and complex,
particularly for listed
companies. Accounting
scandals have led to a
greater regulatory focus
on the role of audit
committees and non-

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executive directors, and risk management and internal control put the finance director under new and more stringent pressures. Tolley's Finance Director's

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Handbook is a comprehensive guide to the huge range of duties that the modern finance director now undertakes. Tolley's Finance Director's Handbook 3rd

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edition provides
extensive coverage of
financial operations.
Detailed sections are
devoted to audit,
cashflow management,
corporate transactions,

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financial reporting,
management accounting,
taxation and risk
management.

Mayson, French & Ryan on
Company Law is the ideal
companion for students

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looking for a comprehensive and straightforward account of company law. This long-standing textbook has been streamlined with modern company law

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courses in mind.

An indispensable guide
to making the transition
to dual IFRS/GAAP
financial reporting U.S.
financial reporting will
undergo an unprecedented

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level of change within the next several years. U.S. companies face a convergence between U.S. GAAP and IFRS, affecting several major accounting standards—most notably

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in the areas of leasing,
revenue recognition, and
financial instruments.

It is imperative that
U.S. companies
understand these major
changes and their

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business and operational implications. The IFRS U.S. GAAP Dual Reporting Handbook to First-Time Adoption offers a comprehensive treatment of both the principles

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and techniques of dual reporting under IFRS/U.S. GAAP, while exploring the practical implications for accounting professionals of reporting under both

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sets of standards. Takes an operating approach to the implementation and application of the dual standards Draws upon the author's extensive firsthand experience to

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dispel uncertainty and
offer decision makers
expert technical
assistance Defines
systemic changes
businesses will need to
make to accommodate IFRS

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standards Compares the
two bodies of standards
item-by-item and
identifies solutions
under one set of
standards to issues
arising under the other

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Explores the strategic impact of structuring a company for IFRS transition In addition to covering the full range of critical issues surrounding adopting

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IFRS, this indispensable handbook is a rich resource of dual reporting tools, including financial statement formats, charts of accounts,

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accounting check-lists,
reconciliation
schedules, and operating
manuals.

Corporate Governance and
Accountability presents
students with a complete

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and current survey of the latest developments involving how a company is directed and controlled. Providing a broad research-based perspective, this

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comprehensive textbook
examines global
corporate governance
systems, the role and
responsibilities of the
directorate, and the
frameworks designed to

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ensure effective
corporate accountability
for stakeholders. A
holistic approach to the
subject enables students
to develop a well-
rounded knowledge of

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corporate governance
theory and practice,
policy documents,
academic research, and
current debates, issues,
and trends. Now in its
fifth edition, this

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comprehensive view of
the corporate governance
agenda features fully
revised content that
reflects new research
and global developments
in codes of practice and

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governance and
accountability
mechanisms. In-depth
chapters contain
numerous real-world case
studies and compelling
debate and discussion

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topics, exploring
corporate transparency,
social responsibility,
boardroom diversity,
shareholder activism,
and many other timely
issues.

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The Financial Reporting
Standard Applicable in
the UK and Republic of
Ireland
Interpretation,
Implementation and
Application to Grey

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Areas

Principles of Corporate
Finance Law

Corporate Bankruptcy
Prediction

Comparative Company Law
Contemporary Issues in

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Accounting

The third edition of this acclaimed book continues to provide a discussion of key theoretical and policy issues in corporate finance law. It has been fully updated to reflect

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developments in the law and the markets. One of the book's distinctive features is its equal coverage of both the equity and debt sides of corporate finance law, and it seeks, where possible, to compare and

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contrast the two. This book covers a broad range of topics regarding the debt and equity-raising choices of companies of all sizes, from SMEs to the largest publicly traded enterprises, and the mechanisms

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by which those providing capital are protected. Each chapter provides a critical analysis of the present law to enable the reader to understand the difficulties, risks and tensions in this area, and the attempts by the

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legislature, regulators and the courts, as well as the parties involved, to deal with them. The book will be of interest to practitioners, academics and students engaged in the practice and study of corporate finance

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law.

The Economic Affairs
Committee's inquiry into
Auditors: market concentration
and their role aimed to look into
two main issues: the dominance
of the Big Four (Deloitte, Ernst &

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Young, KPMG and PricewaterhouseCoopers) and its effects on competition and choice; and whether traditional, statutory audit still meets today's needs. Also the Committee focussed on two other important

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issues: the effect on audit of the adoption of International Financial Reporting Standards (IFRS); and how banks were audited before and during the financial crisis and what changes there should be, including in

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auditors' relationships with financial regulators. The large-firm audit market is clearly an oligopoly with all the attendant concerns about competition, choice, quality and conflict of interest. It gave no warning of

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the banking crisis. The narrowness of the assurance it offers is much criticised. Its regulatory structure, in the UK and internationally, is complex and unclear. Yet investors, regulators and commentators

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regard rigorous and reliable external audit as an essential underpinning of business and the capital markets which finance it, in Britain and elsewhere. The assurance offered by audit is especially needed in the case of

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banks, with their attendant risks and where loss of confidence can imperil the financial system. The Big Four's domination of the large firm audit market in the UK is almost complete: in 2010 they audited 99 of the FTSE 100

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largest listed companies, which change auditors every 48 years on average. In bank audit in the UK there is only a Big Three, since Ernst & Young are not active. This report highlights the risk that one of the Big Four

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might leave the audit market, leading to an even greater and wholly unacceptable degree of concentration unless preventive action were taken. The Committee makes three main recommendations: first, a

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detailed investigation of the large-firm audit market by the Office of Fair Trading, with a view to an inquiry by the Competition Commission so that all the interrelated issues surrounding concentration, competition and

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choice can be thoroughly examined in depth; that prudence should be reasserted as the guiding principle of audit; that the new framework of banking supervision should provide for bank audit to

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contribute more to the
transparency and stability of the
financial system.

New UK GAAP 2015 provides a
comprehensive guide to
interpreting and implementing
the new UK accounting

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standards, particularly: FRS 100
- Application of Financial
Reporting Requirements; FRS
101 - Reduced Disclosure
Framework - Disclosure
exemptions from EU-adopted
IFRS for qualifying entities; and

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FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching these new

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accounting standards. Written by the financial reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the new accounting requirements which are mandatory for 2015,

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and will prove invaluable in implementing these new requirements. It also addresses the requirements of the UK Companies Act and relevant statutory instruments, as well as practical worked examples. Also

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available is International GAAP 2015® - a three volume comprehensive guide to interpreting and implementing IFRS, setting IFRS in a relevant business context and providing insights into how complex

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practical issues should be resolved in the real world of global financial reporting. Mayson, French & Ryan on Company Law is the ideal companion for both students studying this topic and

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practitioners working in the field. The only textbook on company law to be updated annually, the 34th edition continues to deliver dependable and fully up-to-date coverage of the law. The provision of accurate technical

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detail and examination of theory and quotations from key cases is paired with a straightforward written style and uncomplicated layout. This combination is designed to assist readers in gaining a secure understanding

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of the complexities in company law. The accompanying Online Resource Centre contains updates on recent developments in company law.

A History of Corporate Financial
Reporting in Britain

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International Trends and Local
Experience

Mayson, French and Ryan on
Company Law

Principles and Practices of
Technology Empowered

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Strategies

Digital Accounting

There is a strong view that economics is the academic discipline that best represents the claim of positive science among social sciences. Economics has

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undergone significant transformations after its emergence as a science. Despite all these transformations, the feature containing positive and normative elements has not changed. While economists from the political

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economy tradition focus on qualitative studies that relate to other social sciences, especially political science and history, a group of economists adopt the qualitative methods of natural sciences to analyze economic

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problems. There is a debate among economists on how to understand social reality and what kind of science the economy should be. Business is a discipline that has declared its relative independence from economics

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over time. Business is a research field that encompasses a wide range of areas ranging from organizational behavior of individuals to the firm's production and marketing strategies. This book contains

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articles on essential topics related to these disciplines, which have an in- separable relationship between them. Academicians contributing to the book have produced works on current topics of discussion as well as key subjects that remain

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important in economics and management.

A History of Corporate Financial Reporting provides an understanding of the procedures and practices which constitute corporate financial reporting in

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Britain, at different points of time, and how and why those practices changed and became what they are now. Its particular focus is the external financial reporting practices of joint stock companies. This is worth knowing about given

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the widely held view that Britain (i) pioneered modern financial reporting, and (ii) played a primary role in the development of both capital markets and professional accountancy. The book makes use of a principal and

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agent framework to study accounting's past, but one where the failure of managers always to supply the information that users' desire is given full recognition. It is shown that corporate financial reporting did not develop into its

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current state in a straightforward and orderly fashion. Each era produces different environmental conditions and imposes new demands on accounting. A proper understanding of accounting developments therefore requires a

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careful examination of the interrelationship between accountants and accounting techniques on the one hand and, on the other, the social and economic context within which changes took place. The book's

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corporate coverage starts with the legendary East India Company, created in 1600, and continues through the heyday of the statutory trading companies founded to build Britain's canals (commencing in the 1770s) and

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railways (commencing c.1829) to focus, principally, on the limited liability company fashioned by the Joint Stock Companies Act 1844 and the Limited Liability Act 1855. The story terminates in 2005 when listed companies were

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required to prepare their consolidated accounts in accordance with International Financial Reporting Standards, thus signalling the effective end of British accounting.

Internationale Kreditfinanzierung

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Das Buch bietet als bisher einziges Werk in deutscher Sprache eine fundierte Darstellung des englischen Rechts der Kreditfinanzierung und der Kreditsicherung. Besonderes Augenmerk wird auf syndizierte

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Finanzierungen und den Handel mit Krediten gelegt. Daneben enthält es einen kompakten Überblick über allgemeine Fragen und Besonderheiten des englischen Vertragsrechts. Die Auswirkungen des Brexits auf

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internationale
Kreditfinanzierungen werden
umfassend beleuchtet. Das Buch
ist unabdingbar für Banken,
Unternehmen und jeden, der im
Bereich der internationalen
Kreditfinanzierung tätig ist.

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This book takes us 'behind closed doors' to uncover the nature of the relationship between the audit engagement partner and the company finance director in major listed companies. Based on matched interviews with finance

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directors and audited engagement partners of six listed companies, the book uncovers both sides' perceptions of how contentious and non-contentious issues are resolved. New insights are provided about the workings of

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the audit process itself, how negotiation is conducted and the personal relationships and balance of power between the auditors and the board of directors.

Auditors

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Financial Accounting and
Reporting

Harmonisierung der steuerlichen
Gewinnermittlung in der
Europäischen Union

New UK GAAP 2015

UK GAAP 2017

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FRS 102

This volume offers a simple, systematic guide to creating a knowledge sharing practice in your organization. It shows how to build the enabling environment and develop the

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skills needed to capture and share knowledge gained from operational experiences to improve performance and scale-up successes. Its recommendations are grounded on the insights

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***gained from the past seven
years of collaboration between
the World Bank and its clients
around the world—ministries
and national agencies
operating in various
sectors—who are working to***

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strengthen their operations through robust knowledge sharing. While informed by the academic literature on knowledge management and organizational learning, this handbook's operational

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background and many real-world examples and tips provide a missing, practical foundation for public sector officials in developing countries and for development practitioners. However, though

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written with a public sector audience in mind, the overall concepts and approaches will also hold true for most organizations in the private sector and the developed world.

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Corporate finance theory seeks to understand how incorporated firms address the financial constraints that affect their investment decisions by using varied financial instruments that give

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holders different claims on the firm's assets. The legal environment is crucially important in explaining the choices that companies make about their capital structure. This book examines the key

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elements of the legal environment relating to corporate finance in the UK. This evolving environment has just undergone a remarkable period of far-reaching change. This was driven in part by the

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desire of the UK government to modernise its domestic company law, and in part by policy choices at the EU level. Eilis Ferran provides a detailed analysis of the technical issues arising from

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***the new UK and European law
on corporate finance, and
combines this with exploration
of the broader policy
framework and with cutting
edge research.***

Financial reporting is

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becoming more onerous and complex, particularly for listed companies. Accounting scandals have led to a greater regulatory focus on the role of audit committees, non-executive directors, risk

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management and internal control which put the Finance Director under new and more stringent pressures. This quick reference manual provides extensive information on recent changes

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***and authoritative coverage of
all the financial operations a
busy Finance Director has
now to undertake. All the key
business critical information is
here in one book - everything
a busy Finance Director needs***

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***access to. Written by
professionals for
professionals so that key
information is easily accessed,
assimilated and used. Detailed
sections are devoted to audit,
cash flow management,***

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***corporate transactions,
financial reporting,
management accounting,
taxation and treasury and risk
management. The vast range
of business critical issues is
constantly changing - to help***

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***you stay up to date, included
in the price of the book are
free regular on-line downloads
of updates to
legislation/standards Packed
with over 1000 pages, on key
areas such as audit, company***

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***law, corporate governance,
financial reporting, investor
relations - you'll never be
stuck for an answer again Stay
on top of the waves of
legislation and standards as
they roll in with the help of***

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specialists in the field

***This tax planning guide is
designed to provide an
invaluable source of money-
saving advice for anyone
who advises or runs a family
or owner-managed company***

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in the UK. The book examines a wide variety of tax planning matters from the viewpoint of the company, its working and non-working shareholders, and its employees. This fully updated new edition contains

***effective strategies for dealing
with particular problems and
opportunities for UK family
and owner-managed
companies, including:
extracting funds *
remuneration strategies ****

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benefits and expenses *
succession planning and
passing on the company *
selling and winding up the
company * reorganizing
shares and trading activities
(including share buybacks) *

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dividend strategies * employee share schemes and pension scheme strategies. The 2013/14 edition contains the very latest tax planning strategies and demonstrates how to keep tax liabilities to a

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minimum. It is fully updated to the UK's latest Finance Act. Worked examples illustrate complex points throughout, and each chapter concludes with useful checklists of planning points referring to

the tax position of different parties.

***A Handbook for Scaling Up
Solutions through Knowledge
Capturing and Sharing
eine ökonomische Analyse
The Current Developments in***

***Accounting Beyond the
Numbers
Financial Ecosystem and
Strategy in the Digital Era
Unlocking Company Law
The Effects of the Internet and
ERP on Accounting***

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UK GAAP 2019 provides a comprehensive guide to interpreting and implementing UK accounting standards, particularly: FRS 100: Application of Financial Reporting Requirements FRS 101:

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Reduced Disclosure Framework
— Disclosure exemptions from
EU-adopted IFRS for
qualifying entities FRS 102:
The Financial Reporting
Standard applicable in the
UK and Republic of Ireland
FRS 103: Insurance Contracts

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FRS 104: Interim Financial Reporting This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching those accounting standards.

Written by the financial

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reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the UK GAAP accounting requirements which apply in 2019 and will prove invaluable in implementing

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these requirements. It also addresses the requirements of the UK Companies Act and relevant statutory instruments, as well as practical worked examples.

Also available is

International GAAP® 2019 — a

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three volume comprehensive
guide to interpreting
International Financial
Reporting Standards (IFRS),
setting IFRS in a relevant
business context and
providing insight into how
complex practical issues

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should be resolved in the real world of global financial reporting.

As attention moves rapidly towards comparative approaches, the research and teaching of company law has somehow lagged behind. The

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overall purpose of this book is therefore to fill a gap in the literature by identifying whether conceptual differences between countries exist. Rather than concentrate on whether the institutional

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structure of the corporation varies across jurisdictions, the objective of this book will be pursued by focusing on specific cases and how different countries might treat each of these cases. The book also has a public

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policy dimension, because the existence or absence of differences may lead to the question of whether formal harmonisation of company law is necessary. The book covers 12 legal systems from different legal traditions

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and from different parts of the world (though with a special emphasis on European countries). In alphabetical order, those countries are: Finland, France, Germany, Italy, Japan, Latvia, the Netherlands, Poland, South

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Africa, Spain, the UK, and the US. All of these jurisdictions are subjected to scrutiny by deploying a comparative case-based study. On the basis of these case solutions, various conclusions are reached,

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some of which challenge established orthodoxies in the field of comparative company law.

The book explores the developing challenges and opportunities within the business and finance world

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which are likely to impact the accounting profession in the near future. It outlines a number of approaches to ensure that the accountants of the future are equipped with a useful awareness of some of the key topic areas

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that are quickly becoming a reality and helps bridge the gap between academia and practice. The chapters are standalone introductory pieces to provide useful précis of key topics and how they apply to the accounting

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profession in particular. It aims to deliver key readings on 'hot topics' not addressed in other texts which the accounting profession is tackling or are likely to tackle soon. Hence the book provides

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accounting students and researchers a solid grounding in a broad range of highly relevant non-technical accounting themes, looking at the bigger environment in which future accountants will be

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operating, involving considerations of strategic corporate governance issues and highlighting competences beyond the standard technical accounting skill sets.

Many scholars have argued

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that technology, entrepreneurship, integrated business models and marketing are key to the success of any business, but in particular to the success of unicorn companies. However, there is a need to

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further investigate interdisciplinary approaches to techno entrepreneurial business strategy, which remains a neglected area of research. In this edited volume, authors explore and develop principles, models

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and other theoretical and practical concepts to develop better guidance on how to adapt business models using new technologies such as AI, cloud computing, blockchain, cybersecurity, and infrastructure.

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Underpinned by established academic theories, the book explores integrated business models that are both defensive and offensive in strategic outlook.

Ultimately, it will help students, researchers and

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entrepreneurs to design,
develop and implement
technology-enabled
integrated business models.
Application of FRS 100-102
in the UK
Integrated Business Models
in the Digital Age

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Behind Closed Doors: What
Company Audit is Really
About

Manual of Accounting - New
UK GAAP

Becoming a Knowledge-Sharing
Organization

The Companies (Reduction of

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Share Capital) Order 2008
The first edition of The
Internal Auditing Handbook
received wide acclaim from
readers and became
established as one of the
definitive publications on

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internal auditing. The second edition was released soon after to reflect the rapid progress of the internal audit profession. There have been a number of

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significant changes in the practice of internal auditing since publication of the second edition and this revised third edition reflects those changes. The third edition of The

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Internal Auditing Handbook retains all the detailed material that formed the basis of the second edition and has been updated to reflect the Institute of Internal

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Auditor's (IIA)
International Standards
for the Professional
Practice of Internal
Auditing. Each chapter has
a section on new
developments to reflect

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changes that have occurred over the last few years. The key role of auditors in reviewing corporate governance and risk management is discussed in conjunction with the

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elevation of the status of the chief audit executive and heightened expectations from boards and audit committees. Another new feature is a series of multi-choice

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questions that have been developed and included at the end of each chapter.

This edition of The Internal Auditing Handbook will prove to be an indispensable reference

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for both new and experienced auditors, as well as business managers, members of audit committees, control and compliance teams, and all those who may have an

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interest in promoting corporate governance. With the additional contribution of Look Chan Ho, an expert in the field of corporate finance, this thoroughly revised and

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updated second edition of Ferran's 'Principles of Corporate Finance Law' explores the relationship between law and finance. Bankruptcy prediction is one of the most important

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research areas in
corporate finance.
Bankruptcies are an
indispensable element of
the functioning of the
market economy, and at the
same time generate

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significant losses for stakeholders. Hence, this book was established to collect the results of research on the latest trends in predicting the bankruptcy of enterprises.

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It suggests models developed for different countries using both traditional and more advanced methods. Problems connected with predicting bankruptcy during periods

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of prosperity and recession, the selection of appropriate explanatory variables, as well as the dynamization of models are presented. The reliability of financial data and the

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validity of the audit are also referenced. Thus, I hope that this book will inspire you to undertake new research in the field of forecasting the risk of bankruptcy.

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New UK GAAP Supplement
2016 complements our
existing publication, EY's
New UK GAAP 2015 and
provides a comprehensive
guide to the changes made
to the new UK accounting

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standards since August 2014, particularly: The amendments to FRSs 100, 101 and 102 published in July 2015, which include the ability to use IFRS-style primary financial

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statements; The new accounting regime for Small Entities using FRS 102; and FRS 104 – Interim Financial Reporting New UK GAAP 2015 and the New UK GAAP Supplement 2016 are

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an essential tool for
anyone applying,
interpreting, regulating,
studying or teaching the
new accounting standards.
Written by financial
reporting professionals

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from the Financial Reporting Group of EY, this book provides a clear explanation of the recent changes to the new accounting standards, most of which are mandatory for

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periods beginning on or after 1 January 2016, as well as the new requirements for Small Entities and those preparing interim financial statements, and

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will prove invaluable in implementing these new requirements. It also addresses the related UK Companies Act and relevant statutory instrument changes, as well as

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providing practical worked examples. Also available is International GAAP® 2016 – a three volume comprehensive guide to interpreting and implementing IFRS, setting

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IFRS in a relevant
business context and
providing insights into
how complex practical
issues should be resolved
in the real world of
global financial

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reporting.
Finance Director's
Handbook
For Accounting Periods
Commencing On or After 1
January 2015
Company Law

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An Introduction
Corporate Finance Law
Interpretation and
Application of UK GAAP
***"The thirty-third edition
covers the most recent
developments, including***

changes made by the Small Business, Enterprise and Employment Act 2015 and the Deregulation Act 2015, and a revised treatment of interpretation of articles and vicarious liability. New key

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***cases covered include
Eclairs Group Ltd v JKX Oil
and Gas plc (Supreme
Court), Brooks v Armstrong
and R v Boyle Transport
(Northern Ireland)
Ltd."--Back cover.***

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Company Law 3e provides an in-depth, sophisticated but readable account of the major topics commonly studied in Company Law courses. Hannigan captures the dynamism of the subject,

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highlights its relevance and topicality and, above all, helps students master its intricacies.

This volume provides a foundation in digital accounting by covering such

***fundamental topics as
accounting software, XBRL
(eXtensible Business
Reporting Language), and
EDI. The effects of the
Internet and ERP on
accounting are classified***

***and presented for each
accounting cycle, along with
a comprehensive discussion
of online controls.***

***Enabling power: Companies
Act 2006, ss. 643 (3), 654,
1167. Issued: 16.06.2008.***

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***Made: -. Laid: -. Coming into
force: 01.10.2008. Effect:
None. Territorial extent &
classification: E/W/S/NI. For
approval by resolution of
each House of Parliament.
Superseded by***

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***S.I>2008/1915 (ISBN
9780110834511)***

***A Case-Based Approach
market concentration and
their role, second report of
session 2010-11, Vol. 1:
Report***

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***Mayson, French & Ryan on
Company Law
Fortentwicklung des
Handels- und
Steuerbilanzrechts
The Handbook to IFRS
Transition and to IFRS U.S.***

Page 192/193

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***GAAP Dual Reporting
Kreditfinanzierung &
Kreditsicherung nach
englischem Recht***